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Dated: April 6, 2005

Signature: _____

(Georgina Matos)

Docket No.: 421842000400
(PATENT)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of:
Harrihar A. PERSHADSINGH

Application No.: 10/627,372

Confirmation No.: 2447

Filed: July 24, 2003

Art Unit: 1614

For: NOVEL PPAR LIGANDS THAT DO NOT
CAUSE FLUID RETENTION, EDEMA OR
CONGESTIVE HEART FAILURE

Examiner: K. Weddington

AMENDMENT IN RESPONSE TO NON-FINAL OFFICE ACTION

MS Amendment
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Dear Sir

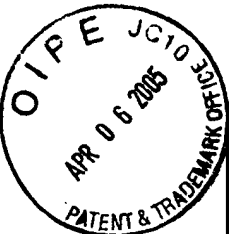
This is in response to the non-final Office Action dated January 26, 2005 for which a response is due on April 26, 2005. Accordingly, this response is timely filed. Reconsideration and allowance of the pending claims, as amended, in light of the remarks presented herein are respectfully requested.

04/08/2005 MBIZUNES 00000038 031952 10627372

01 FC:2202 175.00 DA
02 FC:2201 200.00 DA

04-08-05

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PTO/SB/21 (09-04)

Approved for use through 07/31/2006. OMB 0651-0037

U.S. Patent and Trademark Office; U.S. DEPARTMENT OF COMMERCE

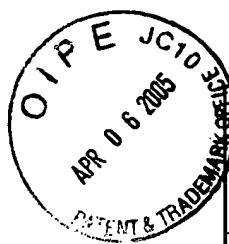
Under the Paperwork Reduction Act of 1995, no persons are required to respond to a collection of information unless it displays a valid OMB control number.

<h1 style="text-align: center;">TRANSMITTAL FORM</h1> <p style="text-align: center;">(to be used for all correspondence after initial filing)</p>		Application Number	10/627,372
		Filing Date	July 24, 2003
		First Named Inventor	Harrihar A. PERSHADSINGH
		Art Unit	1614
		Examiner Name	K. Weddington
Total Number of Pages in This Submission	16 + 1 Ref.	Attorney Docket Number	421842000400

ENCLOSURES (Check all that apply)		
<input checked="" type="checkbox"/> Fee Transmittal Form (1 page in duplicate) <input type="checkbox"/> Fee Attached <input checked="" type="checkbox"/> Amendment/Reply (13 pages) <input type="checkbox"/> After Final <input type="checkbox"/> Affidavits/declaration(s) <input type="checkbox"/> Extension of Time Request <input type="checkbox"/> Express Abandonment Request <input type="checkbox"/> Information Disclosure Statement <input type="checkbox"/> Certified Copy of Priority Document(s) <input type="checkbox"/> Reply to Missing Parts/Incomplete Application <input type="checkbox"/> Reply to Missing Parts under 37 CFR 1.52 or 1.53	<input type="checkbox"/> Drawing(s) <input type="checkbox"/> Licensing-related Papers <input type="checkbox"/> Petition <input type="checkbox"/> Petition to Convert to a Provisional Application <input type="checkbox"/> Power of Attorney, Revocation Change of Correspondence Address <input type="checkbox"/> Terminal Disclaimer <input type="checkbox"/> Request for Refund <input type="checkbox"/> CD, Number of CD(s) _____ <input type="checkbox"/> Landscape Table on CD	<input type="checkbox"/> After Allowance Communication to TC <input type="checkbox"/> Appeal Communication to Board of Appeals and Interferences <input type="checkbox"/> Appeal Communication to TC (Appeal Notice, Brief, Reply Brief) <input type="checkbox"/> Proprietary Information <input type="checkbox"/> Status Letter <input checked="" type="checkbox"/> Other Enclosure(s) (please identify below): Reference (1) Return receipt postcard
<div style="border: 1px solid black; padding: 5px; min-height: 100px;"> Remarks </div>		

SIGNATURE OF APPLICANT, ATTORNEY, OR AGENT			
Firm Name	MORRISON & FOERSTER LLP (Customer No. 25226)		
Signature	<i>Shantanu Basu</i>		
Printed name	Shantanu Basu		
Date	April 6, 2005	Reg. No.	43,318

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Dated: April 6, 2005	Signature: <i>Georgina Matos</i> (Georgina Matos)



Effective on 12/08/2004. Fees pursuant to the Consolidated Appropriations Act, 2005 (H.R. 4818).		Complete if Known	
FEE TRANSMITTAL For FY 2005		Application Number	10/627,372
		Filing Date	July 24, 2003
		First Named Inventor	Harrihar A. PERSHADSINGH
		Examiner Name	K. Weddington
		Art Unit	1614
<input checked="" type="checkbox"/> Applicant claims small entity status. See 37 CFR 1.27		Attorney Docket No.	421842000400
TOTAL AMOUNT OF PAYMENT		(\$)	375.00

METHOD OF PAYMENT (check all that apply)	
<input type="checkbox"/> Check	<input type="checkbox"/> Credit Card
<input type="checkbox"/> Money Order	<input type="checkbox"/> None
<input type="checkbox"/> Other (please identify): _____	
<input checked="" type="checkbox"/> Deposit Account	Deposit Account Number: <u>03-1952</u> Deposit Account Name: <u>Morrison & Foerster LLP</u>
For the above-identified deposit account, the Director is hereby authorized to: (check all that apply)	
<input checked="" type="checkbox"/> Charge fee(s) indicated below	<input type="checkbox"/> Charge fee(s) indicated below, except for the filing fee
<input checked="" type="checkbox"/> Charge any additional fee(s) or underpayment of fee(s) under 37 CFR 1.16 and 1.17	<input checked="" type="checkbox"/> Credit any overpayments

FEE CALCULATION							
1. BASIC FILING, SEARCH, AND EXAMINATION FEES							
	FILING FEES		SEARCH FEES		EXAMINATION FEES		
		<u>Small Entity</u>		<u>Small Entity</u>		<u>Small Entity</u>	
<u>Application Type</u>	<u>Fee (\$)</u>	<u>Fee (\$)</u>	<u>Fee (\$)</u>	<u>Fee (\$)</u>	<u>Fee (\$)</u>	<u>Fee (\$)</u>	<u>Fees Paid (\$)</u>
Utility	300	150	500	250	200	100	
Design	200	100	100	50	130	65	
Plant	200	100	300	150	160	80	
Reissue	300	150	500	250	600	300	
Provisional	200	100	0	0	0	0	
2. EXCESS CLAIM FEES							
						<u>Small Entity</u>	
						<u>Fee (\$)</u>	<u>Fee (\$)</u>
<u>Fee Description</u>							
Each claim over 20 (including Reissues)						50	25
Each independent claim over 3 (including Reissues)						200	100
Multiple dependent claims						360	180
<u>Total Claims</u>		<u>Extra Claims</u>	<u>Fee (\$)</u>	<u>Fee Paid (\$)</u>	<u>Multiple Dependent Claims</u>		
27 - 20 = 7		x	25.00	=	175.00		
<u>Indep. Claims</u>		<u>Extra Claims</u>	<u>Fee (\$)</u>	<u>Fee Paid (\$)</u>			
5 - 3 = 2		x	100.00	=	200.00		
3. APPLICATION SIZE FEE							
If the specification and drawings exceed 100 sheets of paper (excluding electronically filed sequence or computer listings under 37 CFR 1.52(e)), the application size fee due is \$250 (\$125 for small entity) for each additional 50 sheets or fraction thereof. See 35 U.S.C. 41(a)(1)(G) and 37 CFR 1.16(s).							
<u>Total Sheets</u>	<u>Extra Sheets</u>	<u>Number of each additional 50 or fraction thereof</u>	<u>Fee (\$)</u>	<u>Fee Paid (\$)</u>			
	- 100 =	/50	(round up to a whole number) x				
4. OTHER FEE(S)							
Non-English Specification, \$130 fee (no small entity discount)						<u>Fees Paid (\$)</u>	
Other (e.g., late filing surcharge):							

SUBMITTED BY			
Signature	<u>Shantanu Basu</u>	Registration No. (Attorney/Agent)	43,318
Name (Print/Type)	Shantanu Basu	Telephone	(650) 813-5995
		Date	April 6, 2005